

UNITED STATES DISTRICT COURT
DISTRICT OF NEW HAMPSHIRE

UNITED STATES SECURITIES AND
EXCHANGE COMMISSION,

Plaintiff,

v.

PIYUSH G. PATEL, DAVID J. KIRKPATRICK,
ERIC JAEGER, BRUCE D. KAY, ROBERT J.
GAGALIS, ROBERT G. BARBER, JR.,
LAWRENCE COLLINS, MICHAEL A.
SKUBISZ, JERRY A. SHANAHAN,
HOR CHONG (DAVID) BOEY,

Defendants.

No. 01:07-00039-SM

AFFIDAVIT OF JAMES T. LUX IN SUPPORT OF
DEFENDANT ERIC JAEGER'S MOTION TO EXCLUDE TESTIMONY
OF STEVEN HENNING

I, James T. Lux, on oath, do depose and state as follows:

1. I am a senior associate at the law firm of Wilmer Cutler Pickering Hale and Dorr LLP in Boston, Massachusetts. I am an active member in good standing of the bar of the Commonwealth of Massachusetts.

2. I represent Defendant Eric Jaeger. I submit this Affidavit in support of Mr. Jaeger's Motion to Exclude Testimony of Steven Henning, filed herewith.

3. Attached hereto as **Exhibit A** is a true and correct copy of excerpts from the Expert Report of Steven L. Henning.

4. Attached hereto as **Exhibit B** is a true and correct copy of excerpts from the transcript of the July 30, 2011 deposition of Steven L. Henning.

5. Attached hereto as **Exhibit C** is a true and correct copy of a document bearing the Bates number KPMG 30138.

I declare under penalty of perjury that the foregoing is true and correct. Executed November 18, 2011 in Boston, Massachusetts.

/s/ James T. Lux

James T. Lux

CERTIFICATE OF SERVICE

I, Jonathan A. Shapiro, hereby certify that the Affidavit of James T. Lux in Support of Defendant Eric Jaeger's Motion to Exclude Testimony of Steven Henning filed through the ECF system will be sent electronically to the registered participants as identified on the Notice of Electronic Filing and paper copies will be sent to those indicated as non-registered participants on November 18, 2011.

/s/ Jonathan A. Shapiro
Jonathan A. Shapiro

Dated: November 18, 2011